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## STATUTORY INSTRUMENTS

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# 1992 No. 613

## The Council Tax (Administration and Enforcement) Regulations 1992

### PART I

#### General Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) Regulations 1992 and shall come into force on 1st April 1992.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992; and

“demand notice regulations” means regulations under paragraphs 1(1) and 2(4)(e) of Schedule 2 to the Act

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#### Commencement Information

**I1** Reg. 1 in force at 1.4.1992, see [reg. 1\(1\)](#)

#### Service of notices

2.—(1) Where any notice which is required or authorised by these Regulations to be given to or served on any person falls to be given or served by or on behalf of the Common Council it may be given or served in any manner in which it might be given or served under section 233 of the Local Government Act 1972(1) if the Common Council were a local authority within the meaning of that section.

(2) If the name of any person on whom a notice is to be served in accordance with regulation 3 (information from residents, etc.) or regulation 12 (information relating to exempt dwellings, etc.) cannot after reasonable inquiry be ascertained, the notice may be served by addressing it to “The Resident” or, as the case may be, “The Owner” or “The Managing Agent” of the dwelling concerned (naming the dwelling without further name) or description.

(3) If the name of any person to whom a notice is to be given or on whom a notice is to be served in accordance with any provision of Part V (billing) of these Regulations cannot after reasonable inquiry be ascertained, the notice may be given or served by addressing it to “The Council Tax Payer” of the dwelling concerned (naming the dwelling) without further name or description.

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#### Commencement Information

**I2** Reg. 2 in force at 1.4.1992, see [reg. 1\(1\)](#)

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(1) 1972 c. 70; subsection (6) was repealed by the Local Government (Miscellaneous Provisions) Act 1976 (c. 57), Schedule 2.

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**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Administration and Enforcement) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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**Changes and effects yet to be applied to :**

- Instrument amended by [S.I. 1995/247 reg.17\(1\)\(3\)](#)
- Instrument extended by [S.I. 1995/247 reg.16](#)
- re 1(2) (defns of Exempt Dwellings Order and managing agent) added by [S.I. 1992/3008 reg.3](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch.1 para 4A added by [S.I. 1992/3008 reg.20\(b\)](#)
- Sch.1 para 10(1)(h) added by [S.I. 1992/3008 reg.20\(d\)\(iii\)](#)
- Sch.1 para.2(7) added by [S.I. 1995/22 reg.5\(b\)](#)
- Sch.1 para.10(6)(aa) added by [S.I. 1995/22 reg.6\(b\)](#)
- Sch.1 para.10(6A) added by [S.I. 1995/22 reg.6\(c\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2012/3086 reg. 2\(14\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2012/3086 reg. 2\(15\)\(b\)](#)
- Sch. 1 para. 2(3A)(3B) inserted by [S.I. 2013/62 reg. 2\(12\)\(b\)](#)
- Sch. 1 para. 10(1)(ea)(eb) inserted by [S.I. 2017/41 reg. 2\(7\)](#)
- Sch. 1 para. 2(3A) word inserted by [S.I. 2013/590 reg. 2\(7\)](#)
- Sch. 3 para. 1 sums substituted by [S.I. 2004/1013 reg. 3\(a\)\(i\)](#)
- Sch. 3 Form words inserted by [S.I. 2013/630 reg. 56\(6\)](#)
- Sch. 3 form words inserted by [S.I. 2013/570 reg. 11](#)
- Sch.5 para.2A added by [S.I. 1998/295 reg.8\(4\)](#)
- Sch.6 added by [S.I. 1994/505 reg.9](#)
- sch 6 subst by [S.I. 2010/752 reg 3 schedule](#)
- Sch. 6 substituted by [S.I. 2011/528 reg. 3\(3\)](#)
- reg. 2(4) words omitted by [S.I. 2012/3086 reg. 2\(3\)\(a\)](#)
- reg. 2(4) words omitted by [S.I. 2013/62 reg. 2\(3\)\(a\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2012/3086 reg. 2\(3\)\(b\)](#)
- reg. 2(4A)-(4C) inserted by [S.I. 2013/62 reg. 2\(3\)\(b\)](#)
- reg. 2(6) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(c\)](#)
- reg. 2(6) words substituted by [S.I. 2013/62 reg. 2\(3\)\(c\)](#)
- reg. 2(7) words substituted by [S.I. 2012/3086 reg. 2\(3\)\(d\)](#)
- reg. 2(7) words substituted by [S.I. 2013/62 reg. 2\(3\)\(d\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2012/3086 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(a) word omitted by [S.I. 2013/62 reg. 2\(4\)\(a\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2012/3086 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(b) word substituted by [S.I. 2013/62 reg. 2\(4\)\(b\)](#)
- reg. 4(8)(c) inserted by [S.I. 2012/3086 reg. 2\(4\)\(c\)](#)
- reg. 4(8)(c) inserted by [S.I. 2013/62 reg. 2\(4\)\(c\)](#)
- reg. 5A-5C inserted by [S.I. 2013/590 reg. 2\(3\)](#)
- reg. 5A-5C inserted by [S.I. 2013/570 reg. 4](#)
- reg.7(3A) added by [S.I. 1992/3008 reg.7\(c\)](#)
- reg. 9(3) inserted by [S.I. 2012/3086 reg. 2\(5\)\(b\)](#)
- reg. 9(3) inserted by [S.I. 2013/62 reg. 2\(5\)\(b\)](#)
- reg. 9(3)(a) substituted by [S.I. 2014/129 reg. 4\(a\)](#)
- reg. 9(3)(b) substituted by [S.I. 2014/129 reg. 4\(b\)](#)
- reg. 10(6A) inserted by [S.I. 2012/3086 reg. 2\(6\)\(b\)](#)

- reg. 10(6A) inserted by S.I. 2013/62 reg. 2(6)(b)
- reg. 10(6A) words substituted by S.I. 2014/129 reg. 5(a)
- reg. 10(6A)(b)(i) substituted by S.I. 2014/129 reg. 5(b)
- reg. 11(1A) inserted by S.I. 2012/3086 reg. 2(7)(b)
- reg. 11(1A) inserted by S.I. 2013/62 reg. 2(7)(b)
- reg. 11(1A) words substituted by S.I. 2014/129 reg. 6
- reg. 15(3) inserted by S.I. 2012/3086 reg. 2(10)(d)
- reg. 15(3) inserted by S.I. 2013/62 reg. 2(8)(b)
- reg. 15(3)(a) substituted by S.I. 2014/129 reg. 7(a)
- reg. 15(3)(b) substituted by S.I. 2014/129 reg. 7(b)
- reg. 16(1A) inserted by S.I. 2012/3086 reg. 2(11)(c)
- reg. 16(1A) inserted by S.I. 2013/62 reg. 2(9)(b)
- reg. 16(1A) words substituted by S.I. 2014/129 reg. 8
- reg.17(1A)(1B) added by S.I. 1993/196 reg.2(b)
- reg. 17(1A) modified by S.I. 1995/3150 art. 5
- reg.17(1A)(a) amended by S.I. 1995/247 reg.19
- reg. 20(2A) inserted by S.I. 2012/3086 reg. 2(12)(b)
- reg. 20(2A) inserted by S.I. 2013/62 reg. 2(10)(b)
- reg. 20(2A)(a) substituted by S.I. 2014/129 reg. 9(a)
- reg. 20(2A)(b) substituted by S.I. 2014/129 reg. 9(b)
- reg. 20(3)(fa) inserted by S.I. 2012/3086 reg. 2(12)(d)
- reg. 20(3)(fa) inserted by S.I. 2013/62 reg. 2(10)(d)
- reg. 21(1A)-(1D) inserted by S.I. 2012/3086 reg. 2(13)
- reg. 21(1A)-(1D) inserted by S.I. 2013/62 reg. 2(11)
- reg. 21A21B inserted by S.I. 2012/672 reg. 2(2)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/590 reg. 2(4)
- reg. 27(2)(e)(i) words inserted by S.I. 2013/570 reg. 5
- reg.32(5) added by S.I. 1992/3008 reg.13
- reg.35(2A) added by S.I. 1998/295 reg.3
- reg. 36A inserted by S.I. 2004/927 reg. 5(2)
- reg. 36A inserted by S.I. 2004/785 reg. 5(2)
- reg. 37(1A) inserted by S.I. 2004/927 reg. 6(b)
- reg. 37(1A) inserted by S.I. 2004/785 reg. 6(b)
- reg. 37(1A)(a) full stop substituted by S.I. 2014/600 Sch. para. 3(b)(i)
- reg. 37(1A)(b) omitted by S.I. 2014/600 Sch. para. 3(b)(ii)
- reg.37(4) added by S.I. 1998/295 reg.4(2)
- reg.38Sch.3 para 4(b) amended by S.I. 1992/3008 reg.16(2)
- reg.45(1A) added by S.I. 1993/773 reg.5
- reg.45(6A) added by S.I. 1998/295 reg.6
- reg.45A added by S.I. 1998/295 reg.7(2)
- reg. 45A omitted by S.I. 2014/600 Sch. para. 3(d)
- reg. 45A revoked by S.I. 2014/600 Sch. Pt. 2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- regs.46(2)(b)52(2)(b) amended by S.I. 1996/2405 reg.2
- reg. 47(6A)(a) words substituted by S.I. 2014/600 Sch. para. 3(e)(iii)
- reg. 52(2)(b) words inserted by S.I. 2013/630 reg. 56(4)
- reg. 52(2)(b) words inserted by S.I. 2013/570 reg. 8
- reg.52(2A) added by S.I. 1993/773 reg.6(c)
- reg. 53(1)(1A) omitted by S.I. 2005/617 Sch. para. 151
- reg. 53(1A) inserted by S.I. 1996/675 Sch. para. 10
- reg.54(3A) added by S.I. 1992/3008 reg.18
- reg.54(5)(d) added by S.I. 1994/505 reg.8(a)(iii)
- reg. 54(5)(d) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(5)(d) words inserted by S.I. 2013/570 reg. 9(a)
- reg.54(6A)(6B) added by S.I. 1994/505 reg.8(c)
- reg. 54(6A) words inserted by S.I. 2013/630 reg. 56(5)
- reg. 54(6A) words inserted by S.I. 2013/570 reg. 9(b)

– [reg.54\(9A\) added by S.I. 1993/773 reg.7\(a\)](#)